

House Concurrent Resolution No. 8

96TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES GUERNSEY (Sponsor), THOMSON, RUZICKA, CAUTHORN,
HIGDON, KLIPPENSTEIN, ZERR, SMITH (150), HAMPTON, DUGGER AND WELLS (Co-sponsors).

5020L.011

AN ACT

Relating to the disapproval of the Missouri State Tax Commission's recommendations regarding the value for each grade of agricultural and horticultural land based on productive capability.

Be it enacted by the General Assembly of the state of Missouri, as follows:

WHEREAS, Section 137.021, RSMo, provides that on or before December thirty-first of each odd-numbered year the State Tax Commission is required under Section 137.021, RSMo, to promulgate by regulation a value for each grade of agricultural and horticultural land based on productive capability; and

WHEREAS, the State Tax Commission, in accordance with Section 137.021, RSMo, did on December 23, 2011, propose a value for each of the eight grades of agricultural and horticultural land for the 2013 and 2014 assessment years, with changes to grades 1 through 4; and

WHEREAS, the members of the General Assembly believe that the proposed agricultural and horticultural land values are excessive; and

WHEREAS, Section 137.021, RSMo, permits the General Assembly to disapprove within the first sixty days of the next Regular Session of the General Assembly the agricultural and horticultural values as proposed by the State Tax Commission:

NOW, THEREFORE, BE IT RESOLVED that the members of the House of Representatives of the Ninety-sixth General Assembly, Second Regular Session, the Senate concurring therein, hereby disapprove the State Tax Commission's proposed state regulation to be promulgated under Section 137.021, RSMo, establishing agricultural land values for the 2013 and 2014 assessment years; and

24 **BE IT FURTHER RESOLVED** that the General Assembly recommends that the State
25 Tax Commission review the current procedure for determining and establishing agricultural land
26 values; and

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28 **BE IT FURTHER RESOLVED** that the Chief Clerk of the Missouri House of
29 Representatives be instructed to prepare properly inscribed copies of this resolution for Governor
30 Jay Nixon and the Missouri State Tax Commission.

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